

Journalizing purchases, cash payments, and other transactions

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PAGE 23		JOURNAL										
				1		2		3		4		
				GENERAL		ACCOUNTS RECEIVABLE						
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	DEBIT	CREDIT					
19-- Nov.	2 Rent Expense	C261		1 2 5 0 0 0								1
2	2 Sylvia Prior, Drawing	C262		1 5 0 0 0 0								2
3	2 Julia Steger, Drawing	C263		1 5 0 0 0 0								3
4	3 ✓	C264	✓									4
5	4 BFL Publishing	C265										5
6	4 Quality Books	P74		4 8 0 0								6
7	5 Supplies—Office	C266		4 2 0 0								7
8	7 Julia Steger, Drawing	M32			4 2 0 0							8
9	Purchases			1 5 4 0 0								9
10	9 Utilities Expense	C267										10
11	9 Quality Books	C268		1 0 6 0 0								11
12	10 Supplies—Store	M33										12
13	Carson Supply Co.											13
14	11 Matson Book Service	C269										14
15	14 Falk Book Co.	P75		6 2 0 0								15
16	16 Supplies—Store	C270		6 4 0 0								16
17	16 Sylvia Prior, Drawing	M34			6 4 0 0							17
18	Purchases			2 1 4 0 0								18
19	17 Supplies—Store	M35										19
20	Gray Supplies											20
21	18 ✓	C271	✓									21
22	18 Supplies—Office	C272		7 3 0 0								22
23	Supplies—Store			4 7 0 0								23
24	Advertising Expense			9 2 0 0								24
25	Miscellaneous Expense			9 0 0 0								25
26	19 Quality Books	C273										26
27	21 Voss Publishing	P76										27
28	24 Falk Book Co.	C274		9 4 0 0								28
29	26 Supplies—Office	M36			9 4 0 0							29
30	Purchases			1 1 8 0 0								30
31	28 Supplies—Store	M37										31
32	Carson Supply											32
33	30 ✓	C275	✓									33
34												34

Name _____ Date _____ Class _____ MASTERY PROBLEM 12-M, concluded

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5			6			7			8			9			10			11		
SALES CREDIT			SALES TAX PAYABLE CREDIT			ACCOUNTS PAYABLE						PURCHASES DEBIT			CASH					
						DEBIT			CREDIT						DEBIT			CREDIT		
1																	1 2 5 0 0 0		1	
2																	1 5 0 0 0 0		2	
3																	1 5 0 0 0 0		3	
4												1 3 0 0 0					1 3 0 0 0		4	
5							9 2 0 0 0										9 2 0 0 0		5	
6									1 4 5 0 0 0		1 4 5 0 0 0								6	
7																	4 8 0 0		7	
8																			8	
9																			9	
10																	1 5 4 0 0		10	
11							1 2 3 5 0 0										1 2 3 5 0 0		11	
12																			12	
13									1 0 6 0 0										13	
14							9 7 5 0 0										9 7 5 0 0		14	
15									1 5 2 5 0 0		1 5 2 5 0 0								15	
16																	6 2 0 0		16	
17																			17	
18																			18	
19																			19	
20									2 1 4 0 0										20	
21											1 4 5 0 0						1 4 5 0 0		21	
22																	3 0 2 0 0		22	
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26							1 4 5 0 0 0										1 4 5 0 0 0		26	
27									9 2 5 0 0		9 2 5 0 0								27	
28							1 5 2 5 0 0										1 5 2 5 0 0		28	
29																			29	
30																			30	
31																			31	
32									1 1 8 0 0										32	
33											6 8 0 0						6 8 0 0		33	
34																			34	